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AMENDMENTS TO LB 54

1 1. Strike original sections 15, 16, 19, 21, 23, 28, and
2 32 to 34 and all amendments thereto and insert the following new
3 sections:

4 "Sec. 15. Section 77-3508, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-3508. ~~(1)~~ (1) (a) All homesteads in this state shall
7 be assessed for taxation the same as other property, except that
8 there shall be exempt from taxation, on any homestead ~~of (a)~~
9 veterans as defined in section ~~80-401.01~~ who are totally disabled
10 by a ~~non-service-connected accident or illness~~, ~~(b)~~ individuals who
11 have a permanent physical disability and have lost all mobility
12 such as to preclude locomotion without the regular use of a
13 mechanical aid or prostheses, and ~~(c)~~ individuals who have
14 undergone amputation of both arms above the elbow or who have a
15 permanent partial disability of both arms in excess of seventy-five
16 percent described in subdivision (b) of this subsection, a
17 percentage of the exempt amount as limited by section 77-3506.03.
18 The exemption shall be based on the household income of a claimant
19 pursuant to subsections (2) through (4) of this section.

20 (b) The exemption described in subdivision (a) of this
21 subsection shall apply to homesteads of:

22 (i) Veterans as defined in section 80-401.01 who were
23 discharged or otherwise separated with a characterization of
24 honorable or general (under honorable conditions) and who are

1 totally disabled by a non-service-connected accident or illness;
2 (ii) Individuals who have a permanent physical disability
3 and have lost all mobility so as to preclude locomotion without the
4 regular use of a mechanical aid or prostheses; and
5 (iii) Individuals who have undergone amputation of both
6 arms above the elbow or who have a permanent partial disability of
7 both arms in excess of seventy-five percent.

8 (c) Application for ~~such exemption~~ the exemption
9 described in subdivision (a) of this subsection shall include
10 certification from a qualified medical physician for subdivisions
11 ~~(1)(a)~~ (b) (i) through (e) (b) (iii) of this ~~section~~ subsection or
12 certification from the United States Department of Veterans Affairs
13 affirming that the homeowner is totally disabled due to
14 non-service-connected accident or illness for subdivision ~~(1)(a)~~
15 (b) (i) of this ~~section~~ subsection. Such certification from a
16 qualified medical physician shall be made on forms prescribed by
17 the Department of Revenue.

18 (2) For 2000, for a married or closely related claimant
19 as described in subsection (1) of this section, the percentage of
20 the exempt amount for which the claimant shall be eligible shall be
21 the percentage in Column B which corresponds with the claimant's
22 household income in Column A in the table found in this subsection.

23	Column A	Column B
24	Household Income	Percentage
25	In Dollars	Of Relief
26	0 through 24,700	100
27	24,701 through 25,900	85

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1	25,901 through 27,100	70
2	27,101 through 28,300	55
3	28,301 through 29,500	40
4	29,501 through 30,700	25
5	30,701 and over	0

6 (3) For 2000, for a single claimant as described in
7 subsection (1) of this section, the percentage of the exempt amount
8 for which the claimant shall be eligible shall be the percentage in
9 Column B which corresponds with the claimant's household income in
10 Column A in the table found in this subsection.

11	Column A	Column B
12	Household Income	Percentage
13	In Dollars	Of Relief
14	0 through 21,600	100
15	21,601 through 22,600	85
16	22,601 through 23,600	70
17	23,601 through 24,600	55
18	24,601 through 25,600	40
19	25,601 through 26,600	25
20	26,601 and over	0

21 (4) For exemption applications filed in calendar year
22 2001 and each year thereafter, the income eligibility amounts in
23 subsections (2) and (3) of this section shall be adjusted for
24 inflation by the method provided in section 151 of the Internal
25 Revenue Code. The income eligibility amounts shall be adjusted for
26 cumulative inflation since 2000. If any amount is not a multiple
27 of one hundred dollars, the amount shall be rounded to the next

1 lower multiple of one hundred dollars.

2 Sec. 16. Section 77-3509, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-3509. (1) (a) All homesteads in this state shall be
5 assessed for taxation the same as other property, except that there
6 shall be exempt from taxation, on any homestead ~~of (a) any veteran~~
7 ~~as defined in section 80-401.01 drawing compensation from the~~
8 ~~United States Department of Veterans Affairs because of one hundred~~
9 ~~percent disability and not eligible for total exemption under~~
10 ~~sections 77-3526 to 77-3528 or the unremarried widow or widower of~~
11 ~~such veteran, (b) the unremarried widow or widower of any veteran,~~
12 ~~including those not listed in section 80-401.01, who died because~~
13 ~~of a service-connected disability, (c) the unremarried widow or~~
14 ~~widower of a serviceman or servicewoman who died while on active~~
15 ~~duty during the dates described in section 80-401.01, or (d) the~~
16 ~~unremarried widow or widower of a serviceman or servicewoman,~~
17 ~~including those not listed in section 80-401.01, whose death while~~
18 ~~on active duty was service-connected described in subdivision (b)~~
19 ~~of this subsection, a percentage of the exempt amount as limited by~~
20 section 77-3506.03.

21 (b) The exemption described in subdivision (a) of this
22 subsection shall apply to homesteads of:

23 (i) A veteran described in section 80-401.01 who was
24 discharged or otherwise separated with a characterization of
25 honorable or general (under honorable conditions), who is drawing
26 compensation from the United States Department of Veterans Affairs
27 because of one hundred percent disability, and who is not eligible

1 for total exemption under sections 77-3526 to 77-3528 or the
2 unremarried widow or widower of a veteran described in this
3 subdivision (i);

4 (ii) An unremarried widow or widower of any veteran,
5 including a veteran other than a veteran described in section
6 80-401.01, who was discharged or otherwise separated with a
7 characterization of honorable or general (under honorable
8 conditions) and who died because of a service-connected disability;

9 (iii) An unremarried widow or widower of a serviceman or
10 servicewoman who died while on active duty during the periods
11 described in section 80-401.01; and

12 (iv) An unremarried widow or widower of a serviceman or
13 servicewoman, including a veteran other than a veteran described in
14 section 80-401.01, whose death while on active duty was
15 service-connected.

16 (c) The exemption described in subdivision (a) of this
17 subsection shall be based on the household income of a claimant
18 pursuant to subsections (2) through (4) of this section.
19 Application for exemption under this section shall include
20 certification of the status set forth in this section from the
21 United States Department of Veterans Affairs.

22 (2) For 2000, for a married or closely related claimant
23 as described in subsection (1) of this section, the percentage of
24 the exempt amount for which the claimant shall be eligible shall be
25 the percentage in Column B which corresponds with the claimant's
26 household income in Column A in the table found in this subsection.

27 Column A Column B

1	Household Income	Percentage
2	In Dollars	Of Relief
3	0 through 24,700	100
4	24,701 through 25,900	85
5	25,901 through 27,100	70
6	27,101 through 28,300	55
7	28,301 through 29,500	40
8	29,501 through 30,700	25
9	30,701 and over	0

10 (3) For 2000, for a single claimant as described in
11 subsection (1) of this section, the percentage of the exempt amount
12 for which the claimant shall be eligible shall be the percentage in
13 Column B which corresponds with the claimant's household income in
14 Column A in the table found in this subsection.

15	Column A	Column B
16	Household Income	Percentage
17	In Dollars	Of Relief
18	0 through 21,600	100
19	21,601 through 22,600	85
20	22,601 through 23,600	70
21	23,601 through 24,600	55
22	24,601 through 25,600	40
23	25,601 through 26,600	25
24	26,601 and over	0

25 (4) For exemption applications filed in calendar year
26 2001 and each year thereafter, the income eligibility amounts in
27 subsections (2) and (3) of this section shall be adjusted for

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1 inflation by the method provided in section 151 of the Internal
2 Revenue Code. The income eligibility amounts shall be adjusted for
3 cumulative inflation since 2000. If any amount is not a multiple
4 of one hundred dollars, the amount shall be rounded to the next
5 lower multiple of one hundred dollars.

6 Sec. 19. Section 80-102, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 80-102. (1) (a) The county veterans service committee
9 shall meet at least once each year or on call of the chairperson or
10 of any three members of the committee. It shall determine the
11 amount it considers necessary for providing aid, including food,
12 shelter, fuel, wearing apparel, medical or surgical aid, or funeral
13 expenses, for (a) persons who served in the armed forces of the
14 United States during a period of war as defined in section
15 80-401.01 or during a period of actual hostilities in any war or
16 conflict in which the United States Government was engaged prior to
17 April 6, 1917, and who are in need of such aid and have legal
18 residence in the State of Nebraska for a period of not less than
19 one year and in the county in which application is made for a
20 period of not less than six months, (b) husbands and wives,
21 surviving spouse, and minor children under eighteen years of age of
22 such veterans, and (c) the county veterans service committee to
23 apply for payment of expenses of last illness and burial when an
24 eligible veteran or surviving spouse passes away leaving no next of
25 kin the purposes identified in subdivisions (b) and (c) of this
26 subsection. The county veterans service committee shall certify
27 the amount so determined to the county board, which amount shall be

1 reviewed and considered by the county board in making a levy for an
2 aid fund.

3 (b) The county veterans service committee shall determine
4 the amount of aid described in subdivision (a) of this subsection
5 for persons who are in need of the aid and who:

6 (i) Served in the armed forces of the United States
7 during a period of war as defined in section 80-401.01 or during a
8 period of actual hostilities in any war or conflict in which the
9 United States Government was engaged prior to April 6, 1917;

10 (ii) Were discharged or otherwise separated with a
11 characterization of honorable or general (under honorable
12 conditions) or died while in service or as a direct result of that
13 service; and

14 (iii) Have legal residence in the State of Nebraska for a
15 period of not less than one year and in the county in which
16 application is made for a period of not less than six months.

17 (c) The county veterans service committee shall determine
18 the amount of aid described in subdivision (a) of this subsection
19 for:

20 (i) Husbands and wives, surviving spouses, and minor
21 children under eighteen years of age of veterans described in
22 subdivision (b) of this subsection; and

23 (ii) Payment of expenses of last illness and burial when
24 a veteran described in subdivision (b) of this subsection or a
25 surviving spouse described in subdivision (c)(i) of this subsection
26 passes away leaving no next of kin.

27 (2) The county board of each county shall annually make

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1 such levy or levies as needed to raise the required aid fund
2 referred to in subsection (1) of this section as the county board
3 determines is necessary, not exceeding one cent on each one hundred
4 dollars upon the taxable value of all the taxable property of such
5 county. Any unexpended balance of the aid fund at the end of any
6 fiscal year shall remain in the fund, without reappropriation, for
7 future use. The committee or a majority thereof shall fix the
8 amount to be paid to each claimant, subject to any amounts in the
9 aid fund, and promptly disburse the same to or for the benefit of
10 the claimant. The county clerk shall issue a warrant to the
11 committee or to the county veterans service officer as directed by
12 the committee upon the county treasurer for such amount as the
13 committee shall from time to time request and as amounts in the aid
14 fund permit. The committee shall at the end of each year make a
15 detailed report of its transactions to the county board. Such
16 reports shall be accompanied with vouchers for all money disbursed.

17 Sec. 21. Section 80-105, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 80-105. The grave of any ~~such~~ deceased person described
20 in section 80-104 ~~who served in the armed forces of the United~~
21 ~~States during a period of war as defined in section 80-401.01 or~~
22 ~~during a period of actual hostilities in any war or conflict in~~
23 ~~which the United States Government was engaged prior to April 6,~~
24 ~~1917,~~ shall be marked by a headstone containing the name of the
25 deceased and the organization to which he or she belonged or in
26 which he or she served. The ~~7 PROVIDED, it shall be the duty of~~
27 ~~the county veterans service committee, upon the death and burial of~~

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1 any such person residing within such county at the time of his or
2 her death, ~~to~~ shall make application to the proper authorities of
3 the government of the United States for a suitable headstone, as
4 provided by Act of Congress, and cause the same to be placed at the
5 head of ~~such~~ the deceased person's grave.

6 Sec. 22. Section 80-106, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 80-106. The expenses of ~~such~~ burial under section 80-104
9 shall be paid by the county in which such veteran maintained his or
10 her legal residence at time of death. The county board of such
11 county is authorized and directed to audit the account and pay the
12 expenses in similar manner as other accounts against such county
13 are audited and paid.

14 Sec. 24. Section 80-316, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 80-316. (1) The purpose of the Division of Veterans
17 Homes is to provide domiciliary and nursing home care and
18 subsistence to:

19 (a) All ~~(1) to~~ all persons who served in the armed forces
20 of the United States during a period of war as defined in section
21 80-401.01 and who were discharged or otherwise separated with a
22 characterization of honorable or general (under honorable
23 conditions) if, at the time of making an application for admission
24 to one of the Nebraska veterans homes:

25 (i) The ~~(a) the~~ applicant has been a bona fide resident
26 of the State of Nebraska for at least two years;

27 (ii) The ~~(b) the~~ applicant has become disabled due to

1 service, old age, or otherwise to an extent that it would prevent
2 such applicant from earning a livelihood; and

3 (iii) The ~~7~~ and ~~(e)~~ the applicant's income from all
4 sources is such that the applicant would be dependent wholly or
5 partially upon public charities for support, ~~7~~ or the type of care
6 needed is available only at a state institution;

7 (b) The ~~7~~ ~~(2)~~ ~~to~~ the spouse of any such person admitted
8 to one of the homes who has attained the age of fifty years and has
9 been married to such member for at least two years before his or
10 her entrance into the home;

11 (c) Subject to subsection (2) of this section, ~~(3)~~ ~~to~~ the
12 surviving spouses and parents of eligible servicemen and
13 servicewomen as defined in subdivision ~~(1)~~ (a) of this ~~section~~
14 subsection who died while in the service of the United States or
15 who have since died of a service-connected disability as determined
16 by the United States Department of Veterans Affairs; and

17 (d) Subject to subsection (2) of this section, and ~~(4)~~ ~~to~~
18 the surviving spouses of eligible servicemen or servicewomen as
19 defined in subdivision ~~(1)~~ (a) of this ~~section~~ subsection who have
20 since died.

21 (2) The ~~7~~ ~~if the~~ surviving spouses and parents referred
22 to in subdivision ~~(3)~~ ~~or~~ ~~(4)~~ (1) (c) or (d) of this section shall be
23 eligible for such care and subsistence if, at the time of applying,
24 they:

25 (a) Have ~~have~~ been bona fide residents of the State of
26 Nebraska for at least two years;

27 (b) Have ~~7~~ ~~have~~ attained the age of fifty years;

1 (c) Are ~~are~~ unable to earn a livelihood; and

2 (d) Are ~~and are~~ dependent wholly or partially upon
3 public charities~~,~~ or the type of care needed is available only at a
4 state institution.

5 (3) No one admitted to one of the Nebraska veterans homes
6 under conditions enumerated in this section shall have a vested
7 right to continued residence in such home if such person ceases to
8 meet any of the eligibility requirements of this section, except
9 that no person who has been regularly admitted shall be denied
10 continued residence solely because of his or her marriage to a
11 member of one of the homes.

12 Sec. 29. Section 80-401.03, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 80-401.03. (1) The Director of Veterans' Affairs shall
15 be responsible for the administration of the income funds from the
16 Nebraska Veterans' Aid Fund for the aid of needy veterans and their
17 dependents. ~~For purposes of this section, veteran means any person~~
18 ~~who served on active duty in the armed forces of the United States,~~
19 ~~other than active duty for training, who received an honorable~~
20 ~~discharge, or its equivalent, from such service or who, being a~~
21 ~~citizen of the United States at the time of his or her entry into~~
22 ~~such service, served with the military forces of any government~~
23 ~~allied with the United States in a period of conflict pursuant to~~
24 ~~section 80-401.01 and who received an honorable discharge, or its~~
25 ~~equivalent, from such service.~~

26 (2) The director, the deputy director, or a designee of
27 the director shall receive and approve for payment or disapprove

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1 applications for aid which shall originate in any local post of any
2 recognized veterans organization or with a county veterans service
3 officer. Any person eligible for such aid shall make application
4 for the same through such local post or county veterans service
5 officer in the community nearest his or her place of residence. If
6 there are two or more local posts of one or more recognized
7 veterans organizations in any community, no claimant can originate
8 a claim in more than one such post at any given time and a period
9 of at least thirty days shall elapse between the filing of claims.
10 An application shall not be deemed to be filed until it has been
11 received and filed in the office of the Director of Veterans'
12 Affairs. The director may adopt and promulgate such rules and
13 regulations as may be necessary for administering such aid.

14 (3) No part of the interest accumulation of the Nebraska
15 Veterans' Aid Fund shall be expended for the purpose of organizing
16 and maintaining any veterans organization. There shall be expended
17 under the direction of the director such sum or sums as may be
18 specifically appropriated by the Legislature for the employment of
19 necessary assistants or deputies and clerical employees at such
20 reasonable compensation as may be fixed by the director in each
21 particular case and for the maintenance and expenses of a state
22 service office with necessary service officers and assistants to
23 prepare and present meritorious cases of ex-servicemen and
24 ex-servicewomen for benefits before the United States Department of
25 Veterans Affairs. Such cases shall be accepted by the state
26 service officer on behalf of any claimant when a proper power of
27 attorney is given by such claimant to the office of the director or

1 to a state service officer, if he or she is so designated by any
2 recognized veterans organization as its sole representative, and
3 regardless of where the cases originate. No part of such sum or
4 sums is to be paid out of the twelve-million-dollar trust fund or
5 the income therefrom. Upon the completion of the trust, the
6 principal fund so held by the State Treasurer shall revert to the
7 treasury of the state.

8 (4) For purposes of this section, veteran means any
9 person who:

10 (a) Served on active duty in the armed forces of the
11 United States, other than active duty for training, and who:

12 (i) Was discharged or otherwise separated with a
13 characterization of honorable or general (under honorable
14 conditions) from such service; or

15 (ii) Died while in service or as a direct result of such
16 service; or

17 (b) Being a citizen of the United States at the time of
18 his or her entry into such service, served with the military forces
19 of any government allied with the United States during any period
20 identified in section 80-401.01 and was discharged or otherwise
21 separated with a characterization of honorable or general (under
22 honorable conditions).

23 Sec. 33. Sections 1 to 5, 8 to 11, 13, 19 to 26, 28 to
24 32, and 34 of this act become operative on July 1, 2004. The other
25 sections of this act become operative on their effective date.

26 Sec. 34. Original sections 12-104, 19-1830, 23-1309,
27 23-1310, 60-311.03, 60-311.04, 60-311.08, 60-3002, 71-1002, 80-102,

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1 80-104 to 80-107, 80-316, 80-318, 80-325, 80-401.03, 80-401.06,
2 80-410, and 80-412, Reissue Revised Statutes of Nebraska, and
3 sections 12-1301 and 80-401.02, Revised Statutes Supplement, 2004,
4 are repealed.

5 Sec. 35. Original sections 37-420, 48-225, 71-605,
6 77-202.24, 77-3508, 77-3509, 77-3513, 77-3514, and 80-401.01,
7 Reissue Revised Statutes of Nebraska, are repealed.".

8 2. Renumber the remaining sections accordingly.